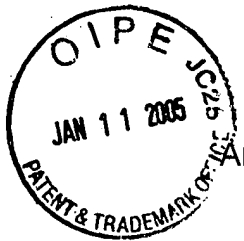


JPW 2635



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE PATENT APPLICATION OF: Quinton Yves ZONDERVAN
SERIAL No.: 09/481,512
FILING DATE: January 12, 2000
FOR: SYSTEM AND METHOD FOR FORMATTING AN ELECTRONIC MESSAGE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL LETTER

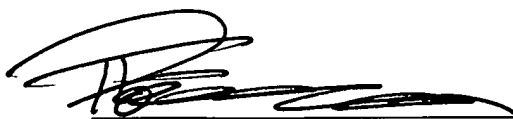
Sir:

Transmitted herewith for filing in the present application are the following documents:

1. Revocation and New Power of Attorney with the relevant portion of Schedule A; and
2. Associate Power of Attorney with the relevant portion of Schedule A.

If the enclosed papers are considered incomplete, the Mail Room is respectfully requested to contact the undersigned at (703) 905-2120.

Respectfully submitted,


Rick A. Toering
Registration No. 43,195
PILLSBURY WINTHROP LLP
P.O. Box 10500
McLean, Virginia 22102
703-905-2000

Customer No.
00909

Dated: January 11, 2005



PATENTS

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Assignee : INTERNATIONAL BUSINESS MACHINES CORPORATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

REVOCATION AND NEW POWER OF ATTORNEY

International Business Machines Corporation, owner of the entire right, title and interest in, to and under the listed patents and patent applications attached hereto under Schedule A, by virtue of assignments, hereby revokes any and all former powers of attorney and appoints the attorneys

James G. Gatto	Registration No. 32,694
Rick A. Toering	Registration No. 43,195
Bradford C. Blaise	Registration No. 47,429
Sean L. Ingram	Registration No. 48,283
Stephen T. Keohane	Registration No. 34,360
C. Steven Kurlowecz	Registration No. 46,846
Eric Damon	Registration No. 41,695
Stephen Meyers	Registration No. 29,330
Steven J. Soucar	Registration No. 32,440
Lynn Anderson	Registration No. 46,412

as Assignee's attorneys with full power of substitution and revocation to take any and all action necessary with regard to the patents and patent applications listed on the attached Schedule A.


Address all telephone calls to James G. Gatto at telephone number 703-905-2054.

Address all correspondence to Customer Number

00909

The undersigned hereby declares that all statements made herein of his/her own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001 and that such willful false statements may jeopardize the validity of the patents, the patent applications or any patents issuing therefrom.

INTERNATIONAL BUSINESS MACHINES
CORPORATION

By: 
Name: Stephen T. Keohane
Title: Intellectual Property Law Counsel
Date: 12/16/04



PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Assignee : INTERNATIONAL BUSINESS MACHINES CORPORATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

ASSOCIATE POWER OF ATTORNEY

The undersigned holder of a Power of Attorney for the listed patents and patent applications attached hereto under Schedule A, grants an Associate Power of Attorney to the attorneys and agents associated with Customer Number:

00909

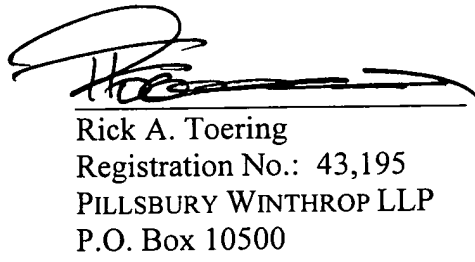
to take any and all action necessary with regard to the patents and patent applications listed on the attached Schedule A.

Address all telephone calls to James G. Gatto at telephone number 703-905-2054.

Address all correspondence to Customer Number:

00909

Respectfully submitted,


Rick A. Toering
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Customer No.
00909

Dated: January 11, 2005

